



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9968]

RIN 1545-BQ16

Affordability of Employer Coverage for Family Members of Employees; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document includes corrections to the final regulations (Treasury Decision 9968) published in the **Federal Register** on Thursday, October 13, 2022. This correction contains final regulations under section 36B of the Internal Revenue Code (Code) that amend the regulations regarding eligibility for the premium tax credit (PTC) to provide that affordability of employer-sponsored minimum essential coverage (employer coverage) for family members of an employee is determined based on the employee's share of the cost of covering the employee and those family members, not the cost of covering only the employee.

DATES: These corrections are effective on December 12, 2022.

FOR FURTHER INFORMATION CONTACT: Clara Raymond at (202) 317-4718 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9968) subject to this correction are issued under section 36B of the Internal Revenue Code.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Corrections of Publication

Accordingly, the final regulations (TD 9968) that are the subject of the FR Doc. 2022-22184 starting on page 61979 in the **Federal Register** on Thursday, October 13, 2022, are corrected to read as follows:

§1.36B-2 [Corrected]

1. On page 62001, in the first column, in amendatory instruction 3, part “j” is corrected to read “j. Revising the headings for newly redesignated paragraphs (c)(3)(v)(D)(10) through (13).”.

2. On page 62002, in the second column, in §1.36B-2, the revised headings for newly redesignated paragraphs (c)(3)(v)(D)(10) through (13) are added to read as follows:

§1.36B-2 [Corrected]

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(c) * * *

(3) * * *

(v) * * *

(D) * * *

(10) *Example 10: Determination of unaffordability for part of plan year (part-year period).* * * *

(11) *Example 11: Affordability determined for part of a taxable year (part-year period).* * * *

(12) *Example 12: Coverage unaffordable at year end.* * * *

(13) *Example 13: Wellness program incentives.* * * *

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